



# City of Philadelphia

City Council  
Chief Clerk's Office  
402 City Hall  
Philadelphia, PA 19107

## **BILL NO. 250707 (As Amended, 11/12/25)**

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**Introduced September 11, 2025**

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**Councilmember Gilmore Richardson for Council President Johnson**

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**Referred to the  
Committee on Rules**

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### **AN ORDINANCE**

Amending Chapter 19-4400 of The Philadelphia Code, entitled "Development Impact Tax," to clarify the exemption for rental housing projects, all under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Title 19 of The Philadelphia Code is hereby amended as follows:

#### TITLE 19. FINANCE, TAXES AND COLLECTIONS

\* \* \*

#### CHAPTER 19-4400. DEVELOPMENT IMPACT TAX

§ 19-4401. Imposition of Tax.

\* \* \*

(3) Exemptions. No tax required by this Chapter shall be imposed upon the following improvements:

\* \* \*

(d) Improvements that the Department of Planning has certified are either:

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(.1) made in connection with a rental-housing project funded in whole or part by a loan or grant from the City, which project will be bound by either a restrictive covenant or a regulatory or other agreement with the City that *provides* [requires that] that all units must [satisfy] *meet* the [standards for] *definition of* Moderate Income rental housing set forth in Section 14-702(7)(a)(.1)(.a) of the Code; or

\* \* \*

SECTION 2. Section 1 of this Ordinance shall be retroactive to July 1, 2025.

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**Explanation:**

[Brackets] indicate matter deleted.  
*Italics* indicate new matter added.

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